

112TH CONGRESS
1ST SESSION

H. R. 445

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2011

Mr. YOUNG of Florida (for himself, Ms. BROWN of Florida, Mrs. ADAMS, Mr. ROSS of Florida, Mrs. McMORRIS RODGERS, Mr. SESSIONS, Ms. GRANGER, Mrs. BLACKBURN, Mr. LARSEN of Washington, and Mr. CRENSHAW) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PERMANENT EXTENSION OF DEDUCTION OF**
4 **STATE AND LOCAL GENERAL SALES TAXES.**

5 Subparagraph (I) of section 164(b)(5) of the Internal
6 Revenue Code of 1986 is amended by striking “, and be-
7 fore January 1, 2012”.